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उप-खण्ड(II)

राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये

कानूनी आदेश तथा अधिसूचनाएं।

FINANCE DEPARTMENT
(TAX DIVISION)
NOTIFICATION
Jaipur, July 06, 2020

S.O.286 .-In exercise of the powers conferred by section 164 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following rules further to amend the Rajasthan Goods and Services Tax Rules, 2017, namely: -

1. (1) These rules may be called the Rajasthan Goods and Services Tax (Eighth Amendment) Rules, 2020.
   (2) They shall come into force from 1st July, 2020.

2. In the Rajasthan Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), for the rule 67A, the following rule shall be substituted, namely:-

"67A. Manner of furnishing of return or details of outward supplies by short messaging service facility.- Notwithstanding anything contained in this Chapter, for a registered person who is required to furnish a Nil return under section 39 in **FORM GSTR-3B** or a Nil details of outward supplies under section 37 in **FORM GSTR-1** for a tax period, any reference to electronic furnishing shall include furnishing of the said return or the details of outward supplies through a short messaging service using the registered mobile number and the said return or the details of outward supplies shall be verified by a registered mobile number based One Time Password facility.

Explanation. - For the purpose of this rule, a Nil return or Nil details of outward supplies shall mean a return under section 39 or details of outward supplies under section 37, for a tax period that has nil or no entry in all the Tables in **FORM GSTR-3B or FORM GSTR-1,** as the case may be.".

[F.12(46) FD/Tax/2017-Pt-III-206]
By Order of the Governor,
NISHANT JAIN,
Joint Secretary to the Government.

Government Central Press, Jaipur.